

**COUNTY OF SAN LUIS OBISPO BOARD OF SUPERVISORS**  
**AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Auditor-Controller		(2) MEETING DATE January <del>8</del> , 2005 10		(3) CONTACT/PHONE L. Jackson 781-5040	
(4) SUBJECT Submittal of a cash procedures review of the County of San Luis Obispo Lopez Lake Recreational Area conducted on November 9, 2005.					
(5) SUMMARY OF REQUEST The results of our review revealed the cash fund to be in balance at the time of the count. Furthermore, we verified that the department is applying adequate internal controls over its cash handling applications.					
(6) RECOMMENDED ACTION The results of our audit are provided for your Board's review. No departmental response is required.					
(7) FUNDING SOURCE(S) N/A		(8) CURRENT YEAR COST N/A		(9) ANNUAL COST N/A	
(10) BUDGETED? <input type="checkbox"/> YES <input checked="" type="checkbox"/> N/A <input type="checkbox"/> NO					
(11) OTHER AGENCY/ADVISORY GROUP INVOLVEMENT (LIST): None					
(12) WILL REQUEST REQUIRE ADDITIONAL STAFF? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, How Many? _____ <input type="checkbox"/> Permanent _____ <input type="checkbox"/> Limited Term _____ <input type="checkbox"/> Contract _____ <input type="checkbox"/> Temporary Help _____					
(13) SUPERVISOR DISTRICT(S) 1st, 2nd, 3 <sup>rd</sup> , 4th, 5th, <u>All</u>			(14) LOCATION MAP <input type="checkbox"/> Attached <input checked="" type="checkbox"/> N/A		
(15) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Hearing (Time Est. _____) <input type="checkbox"/> Presentation <input type="checkbox"/> Board Business (Time Est. _____)			(16) EXECUTED DOCUMENTS <input type="checkbox"/> Resolutions (Orig + 4 copies) <input type="checkbox"/> Contracts (Orig + 4 copies) <input type="checkbox"/> Ordinances (Orig + 4 copies) <input checked="" type="checkbox"/> N/A		
(17) NEED EXTRA EXECUTED COPIES? <input type="checkbox"/> Number: _____ <input type="checkbox"/> Attached <input checked="" type="checkbox"/> N/A			(18) APPROPRIATION TRANSFER REQUIRED? <input type="checkbox"/> Submitted <input type="checkbox"/> 4/5th's Vote Required <input checked="" type="checkbox"/> N/A		

(19) ADMINISTRATIVE OFFICE REVIEW
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**County of San Luis Obispo**  
**Office of the Auditor-Controller**  
1055 Monterey Street Room D220  
San Luis Obispo, California 93408  
(805) 781-5040 FAX (805) 781-1220



**GERE W. SIBBACH, CPA**  
**Auditor-Controller**  
**BILL ESTRADA**  
**Assistant**

December 13, 2005

Duane Leib, General Services Director  
1087 Santa Rosa Street  
San Luis Obispo, CA. 93401

Dear Mr. Leib:

On November 9, 2005, our office conducted a cash procedures review at the Lake Lopez Recreational Area.

Purpose

The purpose of our review was to determine compliance with the County Cash Handling Policy and to establish accountability for the cash on hand at the time of the count.

Scope

Our review included physically counting all cash on hand for November 9, 2005, and reconciling the amount to the department's accountability figures. We also examined cash receipts and compared these amounts to the corresponding receipt totals and to the subsequent deposit. Our review also included an evaluation of internal controls over cash, which was limited to inquiries of departmental staff and personal observations.

Finding and Recommendation

1. CASH FUNDS

The results of our examination revealed all cash funds and cash receipts on hand to be in balance at the time of the count.

Recommendation

None.

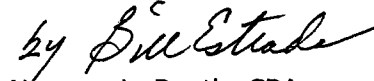
B. J.  
B. J.

Duane Leib, General Services Director  
December 13, 2005  
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We appreciate the courteous attitude of your staff and the cooperation we received during the course of our review.

Sincerely,

Gere W. Sibbach, CPA  
Auditor-Controller

A handwritten signature in cursive script, appearing to read "by Bill Estade".

Norman L. Booth, CPA  
Chief Internal Auditor

A large, stylized handwritten mark, possibly initials or a signature, located in the bottom right corner of the page.

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**Auditor-Controller**  
**BILL ESTRADA**  
**Assistant**

TO: HONORABLE BOARD OF SUPERVISORS  
FROM: GERE W. SIBBACH, AUDITOR-CONTROLLER *by BE*  
DATE: JANUARY 3, 2005  
SUBJECT: CASH PROCEDURES REVIEW OF THE LAKE LOPEZ RECREATIONAL AREA

Recommendation

Please review the report for your information. No departmental response is required.

Discussion

The results of our review revealed the cash fund to be in balance at the time of the count. Furthermore, we verified that the department is applying adequate internal controls over its cash handling applications.

Other Agency Involvement/Impact

None.

Financial Considerations

The Lopez Lake Recreational Area deposits approximately \$1,375,000. per year.

Results

The Auditor-Controller's program of periodic reviews of cash procedures helps maintain and improve internal controls and procedures for cash handling by County staff.

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